in which the duty is imposed upon the Comptroller to interpose himself between the Constitution and the Legislature; and it is imposed in these instances, because he has officially knowledge of the fact that the Constitutional requirement has or has not been complied with—in the latter instance, if not by the officers of the Treasury, he should know whether by the Governor. The Comptroller is an Executive officer and must not assume Legislative or Judicial powers, or discharge Legislative or Judicial duties. The Bill of Rights forbids him. Entertaining these convictions, I have obeyed and shall continue to obey, as long as I am Comptroller, the Legislative will whenever it is embodied in an Act of Assembly, except I know, as a fact, that the above provisions of the Constitution have not been complied with, or am informed by judicial interpretation, that the act is unconstitutional. Two cases have been presented to me since the adjournment of the last Legislature, in which I have interposed and declined to issue my warrant for the payment of the claims; one case under each of the above sections of the Constitution. The first is the case of Samuel Cacy, and the Act of 1880, Chapter 383, directs the Comptroller to issue his warrant for five thousand dollars for services recited in the Act Section 51 was not complied with in this instance. The second is the case of Andrew J. George, and the Act of 1880, Chapter 376, directs the Comptroller to issue his warrant 'or two hundred dollars, money paid in error. Section 33 was not complied with in this instance. I regret that these claims could not be paid, because of these inadvertent difficulties in their way, and commend them to the present General Assembly.

Full exhibits of all the operations of the Treasury Department during the last fiscal year, will be found in the Appendices, and an Index at the end.

Respectfully submitted,

THOS. J. KEATING, Comptroller.